[*Note.*—An asterisk (*) at the commencement of a speech indicates revision by the Member.]

II.—GOVERNMENT MOTION.

(1) AMENDMENT TO SCHEDULE IV TO THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920 (MADRAS ACT V OF 1920).

THE HON. SRI K. RAJARAM :—" Mr. Speaker, Sir, I beg to move—

'*That the following draft of the rules proposed to be made by the Governor of Madras under sub-section* (1) *of section* 305 *of the Madras District Municipalities Act,* 1920 (*Madras Act V of* 1920), *for altering Schedule IV to the said Act be approved:*—

DRAFT RULES.

In rule 19 *of Schedule IV to the Madras District Municipalities Act,* 1920—

(1) *after sub-rule* (1), *the following Explanations shall be inserted, namely:*—

" *Explanation.—Where, in pursuance of section* 97, *a statement regarding the income of a company or the salary or income of an employed person has been furnished to the executive authority, nothing in this sub-rule shall be deemed to require that authority to serve a notice on such company or person* ";

(2) *in sub-rule* (2)—

(*a*) *after the words, brackets and figure* " *If a return is made as required under sub-rule* (1) ", *the words and figures* " *or a statement regarding the income or salary is furnished under section* 97 " *shall be inserted;*

(*b*) *for the words* " *such return* ", *the words* " *such return or statement* " *shall be substituted;*

(3) *in sub-rule* (3), *for the words, brackets and figure* " *if no return is made as required under sub-rule* (1), *or if the executive authority is satisfied that any return so made* ", *the following words, brackets and figures shall be substituted, namely:*—

" *If no return is made as required under sub-rule* (1), *or if no statement is furnished under section* 97, *or if the executive authority is satisfied that any return so made or any statement so furnished* ".'

" Sir, for the purpose of levying profession tax in municipalities, section 97 of the Madras District Municipalities Act, 1920, empowers the executive authorities of municipal councils to issue requisitions to the employers or their representatives to furnish lists of persons employed by them with information regarding the salary or income of the employees and particulars in regard to any company of which such employers are representatives or agents.

6th January 1954] [Sri K. Rajaram]

Rule 19 of Schedule IV to the Madras District Municipalities Act casts an obligation on the executive authorities of municipal councils to serve a notice on all persons assessable to profession tax, requiring them to furnish particulars of income for purposes of assessment to profession tax. It is considered unnecessary and wasteful to ask such employees individually to submit a return of their income as the particulars can be secured from the employers under section 97 of the Act. It is accordingly proposed in the draft rule to amend rule 19 of Schedule IV to the Act so as to give the executive authority discretion to call for return of income only from persons in respect of whom it has not secured information under section 97 of the Act. With these words, Sir, I move that the draft rule be approved."

The motion was put and carried.

III.—GOVERNMENT BILL.

THE MALABAR TENANCY (AMENDMENT) BILL, 1953 (L.A. BILL NO. 12 OF 1953).

* THE HON. SRI K. P. KUTTIKRISHNAN NAIR :—" Mr. Speaker, Sir, I beg to present the Report [a] of the Joint Select Committee on the Malabar Tenancy (Amendment) Bill, 1953 (L.A. Bill No. 12 of 1953) and move—

> '*That the Bill, as amended by the Joint Select Committee, be taken into consideration.*' "

SRI K. P. GOPALAN :—" On a point of order, Sir, In rule 93 of the Madras Assembly Rules, it is stated that after the expiry of fifteen days from the making of the Report, the Member in charge may move that the Bill, as reported by the Select Committee, be taken into consideration."

MR. SPEAKER :—" The other day the same question was raised by some hon. Member and I told the House that I had waived notice."

* THE HON. SRI K. P. KUTTIKRISHNAN NAIR :—" Sir, I think it will be necessary to apprise the House of the changes made by the Joint Select Committee.

" The Joint Select Committee held six sittings in all, and considered the provisions of the Bill in the light of the several representations received from the various landed interests in the areas to which the Malabar Tenancy Act applied. In the Bill, as originally introduced in this House, the Committee has made certain important changes. I shall state them briefly :

" '*Ulkudi*' as defined in the original Amendment Bill referred to a hut on a dry land or garden land but not to a hut on wet land. As it was represented that in certain areas

[a] Printed as Appendix VII on pages 275–298 infra.